



MISSOURI DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION  
SPECIAL EDUCATION – FUNDS MANAGEMENT  
**VERIFICATION OF MAINTENANCE OF EFFORT WORKSHEET INSTRUCTIONS**

2007-2008 SCHOOL YEAR (ACTUAL)  
2008-2009 SCHOOL YEAR (BUDGETED)  
**Ages Three Through Age Twenty**

## INTRODUCTION

Section 300.203 of IDEA states that funds provided to an LEA under Part B of the Act **must not** be used to reduce the level of expenditures for the education of children with disabilities made by the LEA from local funds below the level of these expenditures for the proceeding fiscal year. The SEA must determine that an LEA complies with the above statement for purposes of establishing the LEA's eligibility for an award for a fiscal year. In order for DESE to ensure compliance, districts must have documentation showing they spent the same amount of total or per capita for special education expenditures in state and local or local funds only. The district must use the same source when comparing expenditures. **The district is required to complete this form by May 15. This form will be an estimate until all final expenditures are known and at which time the district must update and submit the form to Special Education Funds Management by July 30.** If the district is **unable** to separate state and local expenditures, they should enter the total combined State and Local Expenditures into the column titled "State Expenditures" and enter comment in "District Comment" at the bottom of form.

The District met federal maintenance of effort requirements (34 CFR 300.203(b)) if the District: spent the same amount or more than prior year of one of the following: 1) total state and local funds, 2) total local only funds, 3) state and local funds per capita, 4) local funds per capita, OR had an allowable reduction (34 CFR 300.204). The per capita amounts are calculated taking either the total of state and local funds and dividing by the December 1 child count, or by taking local only funds and dividing by the December 1 child count.

Include only special education expenditures from non-federal sources. Federal funds include Part B Entitlement, ECSE federal funds and some Special Purpose Funds. Federal funds are identified by Revenue codes "54xx".

The grayed areas are setup to auto calculate as data is entered into worksheet.

## INSTRUCTIONS

1. Enter the County/District Code of district
2. Enter the name of District
3. Enter the date form was completed
4. Enter the Contact Person
5. Complete sections A through J (complete all enterable columns) using instructions below:

### LINE NO.

#### **A. CHILD COUNTS**

- 1-3 Enter the appropriate December 1 child counts from Core Data Screen 11 (include Early Childhood Special Education students in count).

#### **B. INSTRUCTION**

- 1-3 Enter the total non federal expenditures for instructional personnel (special education teachers and teacher aides). **DO NOT INCLUDE REMEDIAL READING OR GIFTED.**
- 4-5 Enter non federal expenditures for instructional supplies and equipment.
- 6 Enter the non federal expenditures for contracted services. These expenditures may include contractual agreements with an approved private agency, tuition to a neighboring school district, and/or local tax effort.
- 7 Enter additional non federal instructional expenditures not included on lines 1-6.
- 8 Auto calculation of Section B Total Instruction Expenditures.

#### **C. ADMINISTRATION**

- 1-2 Enter the total non federal expenditures for special education administrative positions.
- 3-4 Enter non federal expenditures for special education administrative supplies and equipment.

- 5 Enter non federal expenditures for clerical personnel directly assigned to special education duties and activities.
- 6 Enter non federal travel expenses for special education administration.
- 7 Enter non federal additional special education administrative expenditures not included on lines 1- 6.
- 8 Auto calculation of Section C Total Administrative Expenditures.

#### **D. TRANSPORTATION**

- 1-2 Enter non federal salaries and employee benefits for employees hired by the district to provide special education transportation.
- 3 Enter non federal expenditures for special education transportation services provided via contractual agreement.
- 4 Enter additional non federal transportation expenditures not included on lines 1-3.
- 5 Auto calculation of Section D Total Transportation Expenditures.

#### **E. PERSONNEL DEVELOPMENT**

- 1 Enter non federal expenditures for special education staff to attend personnel development activities.
- 2 Enter non federal expenditures for contractual services pertaining to special education personnel development activities (i.e., consultant expenses).
- 3 Enter additional non federal special education personnel development expenditures not included on lines 1 and 2.
- 4 Auto calculation of Section E Total Personnel Development Expenditures.

#### **F. SUPPORT SERVICES**

- 1-2 Enter non federal salaries and benefits for support service personnel. Included in this category are personnel providing special education related services other than instructional and administrative expenditures.
- 3-4 Enter non federal expenditures for special education support supplies and equipment.
- 5 Enter non federal travel expenses related to special education support services.
- 6 Enter additional non federal expenditures not included on lines 1 - 5.
- 7 Auto calculation of Section F Total Support Services Expenditures.

#### **G. ADDITIONAL AREAS**

- 1 Enter non federal expenditures directly related to the instruction of special education students (i.e., mobile classroom expenditures).
- 2 Enter non federal expenditures in the area of community services (i.e., awareness activities, census).
- 3 Enter additional non federal expenditures not included on lines 1 and 2.
- 4 Auto calculation of Section G Total Additional Areas Expenditures.

#### **H. SUMMARY OF TOTAL EXPENDITURES**

- 1 Auto calculation of Sections B through G.

#### **I. ADJUSTMENT OF LOCAL EFFORT**

- 1 District need to complete Table 1: Adjustment to Local Effort Calculation (see instructions below). This amount will automatically calculate and be entered this line after the district enters the current and prior year entitlement allocations and the Early Intervening Services Expenditures in the table. The district may treat as local funds up to 50 percent of the amount of funds it receives under Part B that exceeds the amount it received for the previous year. **NOTE: The amount expended for early intervention services counts toward the 50 percent reduction. See "Adjustment to Local Effort" below.**

## **J. MAINTENANCE OF EFFORT**

- 1 Auto calculation of Section H minus Section I.

### **TABLE 1-ADJUSTMENT TO LOCAL EFFORT CALCULATION (34 CFR 300.205)**

In any fiscal year for which the allocation (not including carryover funds) received by a district exceeds the amount the district received for the previous fiscal year, the district may reduce the level of expenditures by not more than fifty (50) percent of the amount of that excess. Districts must use caution when considering this adjustment because the amount expended from Part B for Early Intervening Services counts towards the maximum amount that the LEA may reduce the local effort.

- 1 Enter the 2007-2008 Part B Entitlement Allocation (do not include prior year carryover funds).
- 2 Enter the 2006-2007 Part B Entitlement Allocation (do not include prior year carryover funds).
- 3 Auto calculation of the increase (if applicable) of Part B Entitlement funds.
- 4 Auto calculation of 50% of the increase (if applicable) of Part B Entitlement funds.
- 5 Enter the amount of Part B Entitlement funds that were expended on Early Intervening Services (34 CFR 300.226). The maximum amount is 15% of the Part B Entitlement Allocation.
- 6 Auto calculation of the maximum amount allowed for the Adjustment of Local Effort. If the result is greater than zero, this amount will be used to reduce MOE and will appear in Section I, Line 1.

### **TABLE 2-A MAINTENANCE OF EFFORT CALCULATION (Prior Year Compared to Current Year)**

- 1 Enter the 2006-2007 MOE carried forward from prior year calculation.
- 2 Auto calculation of MOE for 2007-2008 school year completed.
- 3 Auto calculation of Increase/Decrease in MOE.
- 4 Indicate which method the district is claiming compliance with MOE by typing the word "yes" in appropriate cell. **ONLY ENTER "YES" IN ONE COLUMN!** A message will pop up if more than one method is selected. If a reduction in MOE, the district must complete Table 2-B Maintenance of Effort Exceptions.

### **TABLE 2-B MAINTENANCE OF EFFORT EXCEPTIONS (34 CFR 300.204)**

IDEA permits some special consideration when a district is not able to maintain fiscal effort. Allowable circumstances include the following described in lines 1 through 5.

- 1 Complete this line only if some (or all) of the reduction in MOE is due to the voluntary departure of special education staff. Enter the FTE, salaries/benefits information as requested. Only include the Local only amount expended if claiming Local only as compliance with MOE or the combination of Local and State funds expended for positions.
- 2 Complete this line if some (or all) of the reduction in MOE is due to a decrease in enrollment of children with disabilities. The December 1 child count should reflect the reduction. Explain the non federal expenditures associated with the reduction in students.
- 3 Complete this line if some (or all) of the reduction in MOE is due to the termination of a costly obligation for a specific child. Explain the non federal expenditures no longer needed.
- 4 Complete this line if some (or all) of the reduction in MOE is due to the termination of a costly long-term purchase such as the acquisition of equipment or the construction of school facilities. Explain the non federal expenditures no longer needed.
- 5 Complete this line if some (of all) of the reduction in MOE is due to assumption of the cost by the High Need Fund (HNF) by the amount previously expended from State and/or Local funds that now qualifies for reimbursement through the HNF.
- 6 Auto calculation of the Total MOE Exceptions.

- 7 Auto calculation of the MOE Adjustment (if applicable). This cell will only be populated if the district can take the MOE Adjustment. The calculation for MOE Adjustment is done in Table 1.
- 8 Auto calculation of Total Adjustments/Exceptions (sum of lines 6 and 7). This line must be greater than or equal to the reductions in Table 2-A. DESE will review all the exceptions and determine if the district is in compliance with MOE.

**TABLE 3-A: MAINTENANCE OF EFFORT CALCULATION (Current Year Compared to Budgeted Next Year)**

- 1 Auto calculation of MOE for 2007-2008 school year completed.
- 2 Auto calculation of budgeted MOE for 2008-2009 next school year.
- 3 Auto calculation of Increase/Decrease in MOE.
- 4 Indicate which method the district is claiming compliance with MOE by typing the word “yes” in appropriate cell. **ONLY ENTER YES IN ONE COLUMN!** A message will pop up if more than one method is selected. If a reduction in MOE, the district must complete Table 3-B Maintenance of Effort Exceptions.

**TABLE 3-B MAINTENANCE OF EFFORT EXCEPTIONS (34 CFR 300.204)**

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- 4 Complete this line if some (or all) of the reduction in MOE is due to the termination of a costly long-term purchase such as the acquisition of equipment or the construction of school facilities. Explain the non federal expenditures no longer needed.
- 5 Complete this line if some (of all) of the reduction in MOE is due to assumption of the cost by the High Need Fund (HNF) by the amount previously expended from State and/or Local funds that now qualifies for reimbursement through the HNF.
- 6 Auto calculation of the Total MOE Exceptions.

Transfer the amounts from Lines J1 to the appropriate cells in the Part B Entitlement Final Expenditure Report. Please explain all MOE reductions in the District Comments section.

**Questions can be directed to the Special Education Funds Management section at 573-751-7022 or by e-mail at [webreplyspefm@dese.mo.gov](mailto:webreplyspefm@dese.mo.gov)**